Previous references

F 132 of 11 143

1911-12

(Edn)

File No 454 of 11

Serial Nos Ldn

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos Ldn

Part B for

SUBJECT

protest by the D.G of Edn against the Comptroller's remarks in the Appropriation Report on the Accounts for 1910-11 regarding violation of Codal rules

1 From the D.G of Edn No 3053 dated 28/5/12 protests against the Comptroller's remarks in the Appn Report on the Accounts for 1910-11 re the violation of Codal rules & requests that such notice as might seem proper may be taken in the matter

2- Letter Comptroller — D.O No 47380 dated 8/11/13 invites his attention to paragraphs 58 of the Appn Report for 1910-11 containing certain remarks on the D.G of Edn in having violated certain Codal rules

G R S 58

in regard to certain items of
expenditure & states that Govt are
of opinion that such remarks
by one Head of Dept against
another Dept not have found
place in a public report.

A Rubbath
16th Feb 63

No C 82
10 b 20 9 1
/

GRS 11] 191/-12

GENERAL AND REVENUE SECRETARIAT
(Education)

NOTES

File No 454

FILE HEADING
Protest by the I.G. of Edn against the Comptr's remarks in the Appropriation Report on the Accounts for 1910-11, regarding violation of Codal rules

From
The I.G. of Edn

No 9305/680 Dated 28 5 12 Received 4 6 12

Diary No 7096	Enclos —	Spare Copies —	Serial No 1

BRIEF ABSTRACT OF LETTER
Protests against the Comptr's remarks in the Appn Report on the Accounts for 1910-11, regarding the violation of Codal rules, and requests that such notice as might seem proper may be taken in the matter

NOTES AND ORDERS

Submd for orders with refces

8 6 12

There is considerable force in the observations of the Dy Secy. The remarks in the Appropriation Report do not appear to be justifiable to publish the remarks To for II for remarks

11 6 12

NOTES—First Sheet

GPB—30 000—12 8 11

G R S 12]

General and Revenue Secretariat

Ed File No 454 of 191/

Serial No

There is nothing unusual in objectionable terms of a grave kind being noticed in the Appropriation Report The Comptroller will be a much better position to refute the Statements & arguments of the DG

3. Forwarded to Comptroller for favour of remarks on the letter of the Inspector General of Education

So

S-Shamanna-
20/6/12

H dms 1277

Vide H 220
24-6-12
with 2 collection
Abstract papers

A/c IAD

22/6/12

COMPTROLLER'S OFFICE
CIVIL BRANCH
22 JUN 1912
BANGALORE.
MYSORE GOVT

R 189

22 6 12

4 No 8 dt 18-8-12

I am glad that the subject has been brought up by the Inspector-General. This gives me an opportunity of showing how bad the cases really are. In a public report the facts could not be stated so freely

5 A very clear note dealing fully with the two points and showing how the explanation offered by the Dy 's office is wrong & misleading has been put up by the Asst Sec. of the Section concerned in the Comptroller's office under the general directions of Mr T Satyanarayana Asst Comptroller I place the note on the

NOTE -Contn sheet

G R S 12]

General and Revenue Secretariat | Ed File No 454 of 1911

Serial No

file and content myself by making one or two supplementary observations -

6 The abstract bill which forms the subject of case 1 was signed by Mr Krishnaswamy Aiyangar for Inspector General of Education The point in this case is that being a case of purchase of articles of furniture costing over Rs 25/- each for the Dy's office & the Lloyd class the sanction of Govt is necessary under the existing rules Everything which the Dy's office has said in explanation is quite irrelevant The matter has not been disposed of by any Govt order and if sanction is not produced the amount will be retrenched -

7 As regards the second point the office note shews that neither the Treasury nor the Comptroller's office made any mistake but the Inspector Generals office countersigned a bill submitted in 1901 in the year 1910 A D and " investigation into the history of the matter was still in progress" - History indeed it was and fairly ancient history too ! The point is why did the Dy's office countersign a bill in 1910 — a bill submitted in 1901 — without ascertaining whether the amount had been paid in any of the fairly numerous intervening years The person who did this piece of countersignature was C Varadarah -

8 The explanation given is absolutely worthless

NOTE Contn sheet

GPB—20 000—20 1 12

G R S 12]

General and Revenue Secretariat

Ed File No 454 of 1911

Serial No

unsatisfactory. These gross irregularities could not have occurred if the cases had been dealt with by the Dy personally. Those who have signed the bills in these two cases do not seem to have any idea of the responsibility which an officer takes in affixing his signature to a bill

M
17/3/12

H mes 1277

Subd
Obn
19/7/12

9 The above rules explain the case clearly. If the Dy be is entirely in the wrong & his case is made worse by his trying to defend — either in ignorance of the facts or deliberately — the irregularities pointed out in the Apptt Report

le
7/9/12

Bor IV

11

Subd
a
Secy
22/7/12

hm
22/7/12

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1st Connaker

23
3/8/12
hm

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13 Whatever the merits may be, I cannot understand

NOTE—Contn sheet

GPB—20 000—20 1 12

7 v 1 (

G P S 12]

General and Revenue Secretariat

G&R File No 454 of 1911-12

Serial No

Why one department should be allowed to publish a censure on another department ~~in~~ in this manner. If there are precedents, I should like to see them. Even if it is usual to do so, the sooner the practice is stopped, the better. It should be only the Govt that should have power to do such a thing, and even Govt (as far as I recollect) will not hold up a department to public censure in this manner, except in very bad cases.

On the merits, I think the file should be sent to Dy Commr unofficially for further explanation.

Dewan 6/8/12

2731 8-8-12

NOTE—Contn sheet

W.D.S.

D.C. Campbell 8/8

D.C. Campbell 8/8

GIE—57000—F.&S.

D.C. Campbell 8/8

G R S 12]

General and Revenue Secretariat

EJ Z File No 454 of 1911

Serial No

Army Whip at Council Meeting
Letter to Resp

2nd Counsellor

25
28/9

30/9

C Cell

Note for meeting

25
7/10

NOTE—Contn sheet

G1 B—6 000—1 6 12.

Extract from the Proceedings of the 288th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 16th November 190 1912

9 SUBJECT - (Clause of the Schedule)

Paper under Despatch

Letter from the Inspector General of Education protesting against certain remarks made by the Comptroller in the Appropriation Report on the Accounts of the Government for 1910-11

OPINION OF THE COUNCIL

Apart from the merits of the case, the Council is of opinion that such remarks as those under reference by the Head of one Department against that of another should not appear in a report meant to be published in the Gazette and placed before the public, and the Comptroller may be informed accordingly by a demi-official confidential letter

As regards the merits of the case, the Coun-

cil

Council is of opinion that it need not be pursued further The matter may be dropped

Sd M Visvesvaraya

DEWAN OF LYSORE

'Extract'

WSrinivasa Iyengar
Offg Secretary to Govt

R S 12]

General and Revenue Secretariat | File No | of 191

Serial No

30/11/12

Submitted with copy of Council resolution and draft of above letter for completion for approval

30/11/12

NOTE—Contn sheet

[GPB—(500)—1 6 12

Submitted to His Highness

In para 15 of the Appropriation Report for 1910-11, the Comptroller referred to certain items of objection during the year which were of a serious nature in as much as they shewed deliberate intention on the part of those concerned to violate the Code - - rules and to disregard the instructions of the Audit Office Two of the items mentioned by the Comptroller related to the Inspector General of Education

2 In explaining the circumstances relating to each of the two items objected to the Inspector General pointed out that there was no deliberate intention to disregard any rules of audit and protested - - against the action of the Comptroller in holding up the Inspector General of Education in a public report as one deliberately evading rules in matters of a " serious nature " and requested that such notice as may seem proper to Government be taken of the matter

3 The Inspector General's letter was forwarded to the Comptroller for his remarks and in his Note No 8 dated 18th July 1912 the latter officer explained how bad the cases under objection really were

and considered the explanation given as absolutely unsatisfactory

4 The subject was considered at the meeting of Council held on the 16th November 1912 The Council is of opinion that, apart from the merits of the case, such remarks as those under reference by the head of one Department against that of another should not appear in a report meant to be published in the Gazette and placed before the public, and that the Comptroller may be informed accordingly by a demi-official, confidential letter As regards the merits of the case, the Council is of opinion that the matter may be dropped

Pages 7 & 8 of notes

5 I submit the papers for orders A draft of a D O letter to the Comptroller on the lines of the opinion of the Council is also submitted for approval

Draft for approval

M Yeatman

28th Dec 1912

7096

45

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject

Action proposed to be taken by Government in the matter of the protest by the Inspector General of Education against the remarks made by the Comptroller in the Appropriation Report on the Accounts for 1910-11 regarding the violation of Codal Rules by the Inspector General of Education

503

Order

~~KRMP~~

4/1/13

Secretary

4/1/13 RC

Cochran

B 14

RB

(Four copies may be taken by the Comptroller & the rest for my department)

RB

6/1

KSQ 7/1/13

6/1 RB

R S 12]

General and Revenue Secretariat

File No 454 of 1911-13

Serial No 2

To the Comptr
D O No 4738 & 8/12/13

Govt invite his attention to para 15 of the Appropriation Report for 1910-11 containing certain Remarks on the Dept of Govt in having violated certain Codal Rules in Regard to certain items of expenditure and state that Govt are of opinion that such Remarks by one Head of Dept against another should not have found a place in a public Report

NOTE—Contn sheet

[GPB—(5 000—1 C 1

COMPTROLLER S OFFICE

(CIVIL BRANCH)

ORDERS

NOTES

S'cretariat File No 454/Edn of 1911-12, re the protests of the Inspector General of Education against the Co ptroller's remarks in the Appropriation Report on the Account for 1910-11, referred unofficially, in No Fl 2 0 dated 21st June 1912, for remarks

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The protests of the Inspector General of Education are in regard to sub paras (1) and (2) of para 1 of the Appropriation Report

Para 1 (1) of the Appropriation report - Furniture for the use of the Inspector General of Education is to be met out of the grant provided under 18 Education (2) Direction - 10 Contingencies That for the use of the Sloyd centre cannot be purchased without the special sanction of Government, since in the details of charges sanctioned for Sloyd Centres in Govern ent Order No 856-8/Edn 290-09 dated 30th March 1910 purchase of furniture is not shown as an item of expenditure that could be incurred

Flag A

3 In the list furnished with Govern ent Order No 937-8/Edn 277-0 -10 dated the 9th March 1906,

Flag B

cannot still

empowering the Inspector General to incur expenditure within the limits of the budget provision. the contingent charges under Direction and Manual Instruction are not included Hence the Inspector General cannot purchase furniture either for the use of his office or for the Sloyd Centre without the sanction of Government if the cost in each case exceeds Rs 25/-

4 Further the grant shown under (11) Miscellaneous in the Budget for 1910-11 with a foot-note "For want of details this provision is made in a lump, but the charges incurred will be classified against the appropriate heads," is the only normal provision of Rs 3,500/- allowed every year for the purchase of furniture for Anglo Vernacular and Vernacular Schools

5 The Comptroller's objection was not in the present case for obtaining sanction of Government for reappropriation under minor heads but for obtaining their sanction for the purchase of furniture. This case is similar to the one for which sanction of Government has been asked to be obtained in Financial Secretary's No Fl.17-G F 356-11-G dated 3rd July 1913 to the Inspector General of Education.

When the Inspector General of Education represented to this office in his 7036/422 dated 4-8-13 that "all transactions connected with the contract contingent charges have been stopped for

part

in view of the need for enforcing recovery of the expenditure for which the needful sanction had not been obtained by him although it was then nearly a year since such expenditure was incurred, and

(e) that either the sanction of Government should be obtained or the amount refunded

(6) In the above circumstances it is not understood how the Inspector General states that the Comptroller was persuaded to withdraw the objection and that the matter ended after the passing of the Government Order No 7078/Edn 132-11-2 dated the 29th March 1912.

The orders of Government of the 29th March last has no bearing whatever on the objection raised by this office and they were passed only on a reference made to Government by this office in regard to the application of the words "within the sanctioned provision under the various heads" as used in Government Order of the 9th March 1906 since there was a difference of opinion in the Comptroller's Office.

7 An objection can only be considered to have been withdrawn after the original objection memoranda are returned with necessary explanations according to the printed instructions given therein (to be returned within a week from the date of receipt with reply) and after the issue from this office, if the explanation is admitted, of a letter to the treasury withdrawing the objection.

60

Files

and asked this office to issue necessary instructions to the treasuries The treasuries were accordingly instructed in this office No 5/20-3 dated 11th April 1901 The Taluk treasuries should have received instructions from the District treasuries about the end of April or the beginning of May 1901" The Goribidnur Taluk Treasury was not therefore wrong in having paid the claim due from July 1900 on 22nd May 1901

12. From the remarks made on the bill and the treasury non-payment certificate the claim appears to have been preferred and recommended under the following circumstances -

The bill was prepared by the Deputy Inspector of Schools, Kolar District on 1st April 1901 On 15th April 1901 the Deputy Inspector applied to the Amildar Goribidnur for a non-payment certificate which was granted by the latter on 27th April 1901 On the non-payment certificate there is a remark under the initials of the Deputy Inspector "Await reply from the Head Master, Thondebhavi" What the reply of the Head Master was is not known Thereafter the bill appears to have been forwarded to the Inspector General of Education for Counter-signature and transmission to the Comptroller for audit with an endorsement explaining the delay in not having disbursed the increase of pay as being due to the non-receipt of information from the Comptroller in the several Taluk

FC 3

Edn 82]

OFFICE OF INSPECTOR GENERAL OF EDUCATION IN MYSORE

No 9305 / 680 Bangalore 28th May 1912

Dia. 7096

19 // 19/2
SECTION Ed
FILE No 454-11
SER No /

From

The *Inspector General of Education in Mysore.*

To

K R Srinivasa Iyengar, Esq , M A ,
Offg Secretary to the Government of
His Highness the Maharaja of Mysore,
General & Revenue Departments.

SIR

I have the honour to invite your attention to para 15 of the Appropriation Report on the Accounts for 1910-11 published as a supplement to the Mysore Gazette of the 16th instant wherein the Comptroller makes the following remarks -

"There were some items of objection during the year
"which were of a serious nature inasmuch as they shewed
"deliberate intention on the part of those concerned to
"violate the code rules and to disregard the instruction
"of the Audit Office "

He cited among those guilty of such deliberate intention to break the code rules the Inspector General of Education and mentions two cases against him as justifying his remark

The first was reference to a contingent bill for Rs

Rs 142-8-0 for purchasing furniture for the Inspector General's Office and the Sloyd Supervisor, East Circle The expenditure was met from the lumpsum furniture grant placed at the disposal of the Inspector General under 11, Miscellaneous in the Education Budget The Comptroller's contention was that the amount should be distributed under the various heads, and Government sanction obtained for reappropriation under minor heads He based this latter claim on a misunderstanding of the Government Order No 9207-S/Edn 277-04-10 dated the 9th March 1906 which was held by him to override the Financial Rules The matter was referred to Government and they have since upheld the Inspector General's as against the - - - - - Comptroller's interpretation of the order While the matter was yet pending before the Government the Comptroller had ordered a refund and went the length of stopping all payments causing grave inconvenience to the working of the Department The Comptroller was, however, persuaded to withdraw the - - - embargo and the matter ended when Government passed final orders in their No 7078-9/Edn 132-11-3 dated the 20th March 1912

The second case has reference to an arrears of pay claim on the part of a Village School Master for Rs 18/-, months' increment due to him, his pay having been raised from

Rs 5/- to 7/- from 1st July 1900 The Master preferred his claim to the Deputy Inspector who prepared a bill and sent it to the Inspector General of Education for preaudit as the claim was over 6 months -as required under Civil Account Code, Article5- The paper delayed among others in the Inspector General's Office owing to the clerk in charge - - - having had a severe attack of plague owing to which he had to take long leave, and in consequence, a few papers got left out unattended to In clearing the outstanding arrears this paper came up again and the bill was dealt with in the usual course and sent up to the Comptroller for audit from this office on 5th March 1910 While the bill was pending audit and notwithstanding the lapse of 6 months, the Treasury made payment of arrears in May 1901 to the Master and no intimation was given either by the Treasury officer or by the Comptroller, in this case of unusual payment without preaudit, either to the Deputy Inspector or the Inspector General Investigation into the history of the matter was still in progress when the Comptroller wrote the report under notice The result has since been communicated to us

In the circumstances I beg leave to point out that there was no deliberate intention to disregard any rules of as presumed by the Comptroller If there was any

breech

breach of the code rules it was in the Treasury that paid the amount in spite of the fact that the claim was over 6 months old and in the Comptroller's office which failed to insist upon a receipt before payment

I beg leave therefore, to protest against the action of the Comptroller holding up the Inspector General of Education in a public report as one deliberately evading rules in matters of a "serious nature", and request that such notice as may seem proper to Government be taken of the matter

I have the honour to be,

Sir

Your most obedient servant,

Assistant to the Inspector General
of Education,
For Inspector General

T N R

Edn 81]

1911-12

From

The *Inspector General of Education in Mysore*

To

The Offg Secretary to the Govt of H H the Maharaja of Mysore General & Revenue Departments

No 9305/680

Dated 28th May 1912

Received

No of Enclosure

Subject

Bringing to the notice of Government the remarks made by the Comptroller in his Audit Report for 1910 1911 against the Inspector General of Education in the matter of Violating Codal Rules

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81 B—2 000—11 11 11

83

DRAFT

7096 CONFIDENTIAL

4738
edn454-11-2

8/8/13

Dear sir,

I am directed to invite your reference to para 15 of the Appropriation Report on the Accounts of Government for 1910-11 wherein the Inspector General of Education ~~is~~ has stated to have shown a deliberate intention to violate the rules in respect of certain items ~~of~~ objection. I am to state that in the opinion of Govt, such remarks by the head of one Department of Government against that of another should not have ~~been~~ found ~~given~~ a place in a report meant to be published in the Govt Gazette and placed before the public

Yours sincerely,

26/12/12
RC

30/11/12

J S Chakravarti Esq, M A
Comptroller to Govt

10763/7/13